

1-1 By: Harris, Hegar, Williams S.B. No. 873
1-2 (In the Senate - Filed February 17, 2009; March 9, 2009, read
1-3 first time and referred to Committee on Finance; April 14, 2009,
1-4 reported adversely, with favorable Committee Substitute by the
1-5 following vote: Yeas 13, Nays 0; April 14, 2009, sent to printer.)

1-6 COMMITTEE SUBSTITUTE FOR S.B. No. 873 By: Deuell

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to a requirement that certain appraisal districts provide
1-10 for electronic filing of and electronic communications regarding a
1-11 protest of appraised value by the owner of a residence homestead.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subchapter C, Chapter 41, Tax Code, is amended by
1-14 adding Section 41.415 to read as follows:

1-15 Sec. 41.415. ELECTRONIC FILING OF NOTICE OF PROTEST.

1-16 (a) This section applies only to an appraisal district that:

1-17 (1) on January 1, 2008, maintained an Internet website
1-18 accessible to the public; or

1-19 (2) after that date established or establishes such an
1-20 Internet website.

1-21 (b) Each appraisal district shall implement a system that
1-22 allows the owner of a property that for the current tax year has
1-23 been granted a residence homestead exemption under Section 11.13,
1-24 in connection with the property, to electronically:

1-25 (1) file a notice of protest under Section 41.41(a)(1)
1-26 or (2) with the appraisal review board;

1-27 (2) receive and review comparable sales data and other
1-28 evidence that the chief appraiser intends to use at the protest
1-29 hearing before the board;

1-30 (3) receive, as applicable:

1-31 (A) a settlement offer from the district to
1-32 correct the appraisal records by changing the market value and, if
1-33 applicable, the appraised value of the property to the value as
1-34 redetermined by the district; or

1-35 (B) a notice from the district that a settlement
1-36 offer will not be made; and

1-37 (4) accept or reject a settlement offer received from
1-38 the appraisal district under Subdivision (3)(A).

1-39 (c) With each notice sent under Section 25.19 to an eligible
1-40 property owner, the chief appraiser shall include information about
1-41 the system required by this section, including instructions for
1-42 accessing and using the system.

1-43 (d) A notice of protest filed electronically under this
1-44 section must include, at a minimum:

1-45 (1) a statement as to whether the protest is brought
1-46 under Section 41.41(a)(1) or under Section 41.41(a)(2);

1-47 (2) a statement of the property owner's good faith
1-48 estimate of the value of the property; and

1-49 (3) an electronic mail address that the district may
1-50 use to communicate electronically with the property owner in
1-51 connection with the protest.

1-52 (e) If the property owner accepts a settlement offer made by
1-53 the appraisal district, the chief appraiser shall enter the
1-54 settlement in the appraisal records as an agreement made under
1-55 Section 1.111(e).

1-56 (f) If the property owner rejects a settlement offer, the
1-57 appraisal review board shall hear and determine the property
1-58 owner's protest in the manner otherwise provided by this subchapter
1-59 and Subchapter D.

1-60 (g) An appraisal district is not required to make the system
1-61 required by this section available to an owner of a residence
1-62 homestead located in an area in which the chief appraiser
1-63 determines that the factors affecting the market value of real

2-1 property are unusually complex.

2-2 (h) An electronic mail address provided by a property owner
2-3 to an appraisal district under Subsection (d)(3) is confidential
2-4 and may not be disclosed by the district.

2-5 (i) Notwithstanding Subsection (b), an appraisal district
2-6 established for a county having a population of 250,000 or less is
2-7 not required to implement the system required by this section
2-8 before January 1, 2013. This subsection expires January 1, 2014.

2-9 SECTION 2. Section 41.415, Tax Code, as added by this Act,
2-10 applies only to a tax year that begins on or after the effective
2-11 date of this Act.

2-12 SECTION 3. This Act takes effect January 1, 2011.

2-13

* * * * *